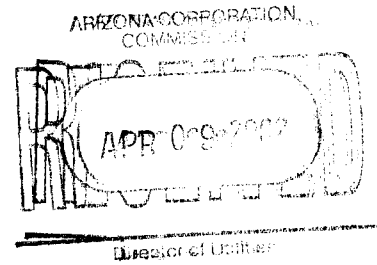




SOUTHWEST GAS CORPORATION



Roy R. Centrella, Controller

April 5, 2002

Arizona Corporation Commission
Utilities Division
1200 West Washington Street – Suite 206
Phoenix, Arizona 85007

Ladies and Gentlemen:

Southwest Gas Corporation herewith files the original Utilities Division Annual Report of Southwest Gas Corporation for the year ended December 31, 2001. Also included is a copy of the Paiute Pipeline Company FERC Form 2-A for the year ended December 31, 2001 and one copy of the 2001 Annual Report to Shareholders.

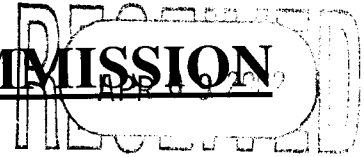
Sincerely,

cm

Enclosures

4/10/02 2001 assessment updated
ARIZONA CORPORATION COMMISSION
Cm

ARIZONA CORPORATION COMMISSION UTILITIES DIVISION



Director of Utilities

ANNUAL REPORT MAILING LABEL - MAKE CHANGES AS NECESSARY

S

G-01551A
SOUTHWEST GAS CORPORATION
5241 SPRING MOUNTAIN ROAD
PO BOX 98510
LAS VEGAS NV 89193-8510

ANNUAL REPORT

Entered
4-10-02
Cm

FOR YEAR ENDING

12	31	2001
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FOR COMMISSION USE

ANN 0 2	01
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COMPANY INFORMATION

Company Name (Business Name) _____		
SOUTHWEST GAS CORPORATION		
Mailing Address _____		
5241 SPRING MOUNTAIN ROAD		
(Street)		
LAS VEGAS	NEVADA	89150
(City)	(State)	(Zip)
(702) 876-7083	(702) 364-3446	N/A
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)
Email Address _____		
SWGAS.COM		
Local Office Mailing Address _____		
P.O. BOX 98510		
(Street)		
LAS VEGAS	NEVADA	89193-8510
(City)	(State)	(Zip)
(702) 876-7083	(702) 364-3446	N/A
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)
Email Address _____		
SWGAS.COM		

MANAGEMENT INFORMATION

Management Contact: _____			
ROY R. CENTRELLA		CONTROLLER	
(Name)		(Title)	
P.O. BOX 98510	LAS VEGAS	NEVADA	89193-8510
(Street)	(City)	(State)	(Zip)
(702) 876-7083	(702) 364-3446	N/A	
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)	
Email Address _____			
ROY.CENTRELLA@SWGAS.COM			
On Site Manager: _____			
Central: JAMES F. LOWMAN			
Southern: CHRISTINA A. PALACIOS			
(Name)			
Central: P.O. BOX 52075	PHOENIX	ARIZONA	85072-2075
Southern: P.O. BOX 26500	TUCSON	ARIZONA	85726-6500
(Street)	(City)	(State)	(Zip)
Central: (602) 395-4079	(602) 861-3361	N/A	
Southern: (520) 794-6575	(520) 295-1991	N/A	
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)	
Email Address _____			
Central: JIM.LOWMAN@SWGAS.COM			
Southern: CHRIS.PALACIOS@SWGAS.COM			

Statutory Agent: CHERYL L. BOONE

10851 N. BLACK CANYON HWY. PHOENIX ARIZONA 85029
(Street) (City) (State) (Zip)

(602) 395-4032 (602) 861-3361 N/A
Telephone No. (Include Area Code) Fax No. (Include Area Code) Pager/Cell No. (Include Area Code)

Attorney: ANDREW W. BETTWY

P.O. BOX 98510 LAS VEGAS NEVADA 89193-8510
(Street) (City) (State) (Zip)

(702) 876-7107 (702) 252-7283 N/A
Telephone No. (Include Area Code) Fax No. (Include Area Code) Pager/Cell No. (Include Area Code)

OWNERSHIP INFORMATION

Check the following box that applies to your company:

- | | |
|---|--|
| <input type="checkbox"/> Sole Proprietor (S) | <input checked="" type="checkbox"/> C Corporation (C) (Other than Association/Co-op) |
| <input type="checkbox"/> Partnership (P) | <input type="checkbox"/> Subchapter S Corporation (Z) |
| <input type="checkbox"/> Bankruptcy (B) | <input type="checkbox"/> Association/Co-op (A) |
| <input type="checkbox"/> Receivership (R) | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Other (Describe) _____ | |

COUNTIES SERVED

Check the box below for the county/ies in which you are certified to provide service:

- | | | |
|--|--|--|
| <input type="checkbox"/> APACHE | <input checked="" type="checkbox"/> COCHISE | <input type="checkbox"/> COCONINO |
| <input checked="" type="checkbox"/> GILA | <input checked="" type="checkbox"/> GRAHAM | <input checked="" type="checkbox"/> GREENLEE |
| <input checked="" type="checkbox"/> LA PAZ | <input checked="" type="checkbox"/> MARICOPA | <input checked="" type="checkbox"/> MOHAVE |
| <input type="checkbox"/> NAVAJO | <input checked="" type="checkbox"/> PIMA | <input checked="" type="checkbox"/> PINAL |
| <input type="checkbox"/> SANTA CRUZ | <input type="checkbox"/> YAVAPAI | <input checked="" type="checkbox"/> YUMA |
| <input type="checkbox"/> STATEWIDE | | |

SERVICES AUTHORIZED TO PROVIDE

Check the following box/s for the services that you are authorized to provide:

☐

Electric

☐

Investor Owned Electric

☐

Rural Electric Cooperative

☐

Electric Service Provider

☐

Transmission Service Provider

☐

Utility Distribution Company

☐

Meter Service Provider

☐

Meter Reading Service Provider

☐

Billing and Collection

☐

Ancillary Services

☐

Telecommunications

☐

Incumbent Local Exchange Carrier

☐

Interexchange Carrier

☐

Competitive Local Exchange Carrier

☐

Reseller

☐

Alternative Operator Service Provider

☒

Gas

☒

Natural Gas

☐

Propane

☐

Other (Specify) _____

STATISTICAL INFORMATION (ARIZONA ONLY)

GAS UTILITIES ONLY

Total number of customers

784,589

Residential

743,303

Commercial

40,125

Industrial

316

Irrigation

619

Other

12

Transportation

214

Total therms sold

780,348,340

therms

Residential

278,154,310

Commercial

215,856,850

Industrial

52,500,020

Irrigation

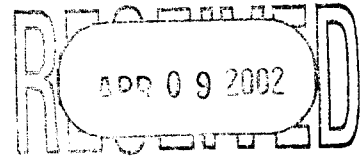
42,266,260

Other

191,570,900

**VERIFICATION
AND
SWORN STATEMENT
Intrastate Revenues Only**

ARIZONA CORPORATION
COMMISSION



VERIFICATION

STATE OF ARIZONA

I, THE UNDERSIGNED
OF THE

COUNTY OF (COUNTY NAME)	
COCHISE, GILA, GRAHAM, GREENLEE, LAPAZ, MARICOPA, MOHAVE, PIMA, PINAL & YUMA	
NAME (OWNER OR OFFICIAL) TITLE	
ROY R. CENTRELLA	CONTROLLER
COMPANY NAME	
SOUTHWEST GAS CORPORATION	

Director of Utilities

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

MONTH	DAY	YEAR
12	31	2001

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENT OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING CALENDAR YEAR 2001 WAS:

Arizona Intrastate Gross Operating Revenues Only (\$) **

\$711,680,695

(THE AMOUNT IN BOX ABOVE
INCLUDES \$ 45,870,535
IN SALES TAXES BILLED
OR COLLECTED)

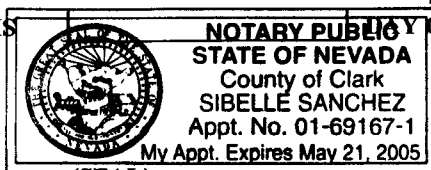
**** REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED OR COLLECTED. IF FOR ANY OTHER REASON, THE REVENUE REPORTED ABOVE DOES NOT AGREE WITH TOTAL OPERATING REVENUES ELSEWHERE REPORTED, ATTACH THOSE STATEMENTS THAT RECONCILE THE DIFFERENCE. (EXPLAIN IN DETAIL)**

SIGNATURE OF OWNER OR OFFICIAL
(702) 876-7083
TELEPHONE NUMBER

SUBSCRIBED AND SWORN TO BEFORE ME

A NOTARY PUBLIC IN AND FOR THE COUNTY OF

THIS



(SEAL)

MY COMMISSION EXPIRES

May 21, 2005

COUNTY NAME	
Clark	
MONTH	2002
April	
SIGNATURE OF NOTARY PUBLIC	

**VERIFICATION
AND
SWORN STATEMENT
RESIDENTIAL REVENUE
INTRASTATE REVENUES ONLY**

STATE OF ARIZONA

I, THE UNDERSIGNED
OF THE

(COUNTY NAME) COCHISE, GILA, GRAHAM, GREENLEE, LAPAZ, MARICOPA, MOHAVE, PIMA, PINAL & YUMA	
NAME (OWNER OR OFFICIAL) ROY R. CENTRELLA	TITLE CONTROLLER
COMPANY NAME SOUTHWEST GAS CORPORATION	

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION
FOR THE YEAR ENDING

MONTH 12	DAY 31	YEAR 2001
--------------------	------------------	---------------------

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401.01, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING CALENDAR YEAR 2001 WAS:

ARIZONA INTRASTATE GROSS OPERATING REVENUES* \$337,103,464
--

(THE AMOUNT IN BOX AT LEFT
INCLUDES \$ 21,462,687 IN SALES
TAXES BILLED, OR COLLECTED.)

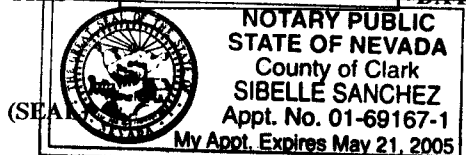
* RESIDENTIAL REVENUE REPORTED ON THIS PAGE
MUST INCLUDE SALES TAXES BILLED.

X *[Signature]*
SIGNATURE OF OWNER OR OFFICIAL

SUBSCRIBED AND SWORN TO BEFORE ME

A NOTARY PUBLIC IN AND FOR THE COUNTY OF

THIS 3rd DAY OF April



MY COMMISSION EXPIRES

NOTARY PUBLIC NAME <i>Sibelle Sanchez</i>	
COUNTY NAME <i>Clark</i>	
MONTH <i>April</i>	YEAR <i>2002</i>
<u><i>[Signature]</i></u> SIGNATURE OF NOTARY PUBLIC	

May 21, 2005

Check appropriate box:

☐ An Original Signed Form

☒ Conformed Copy

Form Approved
OMB No. 1902-0030
(Expires 1/31/2002)



FERC Form No. 2-A

ANNUAL REPORT OF NONMAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties, another sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Paiute Pipeline Company

Year of Report

Dec. 31, 2001



REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the Board of Directors of
Southwest Gas Corporation:

We have audited the consolidated balance sheets of Southwest Gas Corporation and its subsidiaries (the Company) as of December 31, 2001 and 2000, and the related consolidated statements of income, stockholders' equity and cash flows for each of the three years in the period ended December 31, 2001. We have also audited the schedules included on pages 110 through 124 of the accompanying Federal Energy Regulatory Commission Form No. 2-A for Paiute Pipeline Company, a wholly owned subsidiary of Southwest Gas Corporation. These financial statements and schedules are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and schedules based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southwest Gas Corporation and its subsidiaries as of December 31, 2001 and 2000, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2001 in conformity with accounting principles generally accepted in the United States. Also, in our opinion, the information presented in the schedules referred to above is presented fairly, in all material respects, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Arthur Andersen LLP

ARTHUR ANDERSEN LLP

Las Vegas, Nevada
February 8, 2002

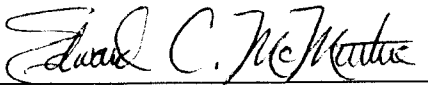
ANNUAL REPORT OF NON-MAJOR NATURAL GAS COMPANIES

IDENTIFICATION

01 Exact Legal Name of Respondent Paiute Pipeline Company		02 Year of Report Dec. 31, <u>2001</u>	
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 5241 Spring Mountain Rd, Las Vegas, NV 89150			
05 Name of Contact Person Edward C. McMurtrie		06 Title of Contact Person Vice President/General Manager	
07 Address of Contact Person (Street, City, State, Zip Code) P.O. Box 94197, Las Vegas, NV 89193-4197			
08 Telephone of Contact Person, Including Area Code 702-876-7109		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
11 Name of Officer Having Custody of the Books of Account Edward C. McMurtrie		12 Title of Officer Vice President/General Manager	
13 Address of Officer Where Books of Accounts Are Kept (Street, City, State, Zip Code) 5241 Spring Mountain Rd, Las Vegas, NV 89150			
14 Name of State Where Respondent is Incorporated NV	15 Date of Incorporation (Mo, Da, Yr) 03/13/1987	16 If applicable Reference Law Incorporated Under N/A	
17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization) Paiute Pipeline Company is a wholly owned subsidiary of Southwest Gas Corporation.			

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

18 Name Edward C. McMurtrie	19 Title Vice President/General Manager
20 Signature 	21 Date Signed 11 3-26-02

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
List of Schedules (Natural Gas Company)					
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS				
1	Security Holders and Voting Powers	107		Not Applicable	
2	Comparative Balance Sheet	110-113			
3	Statement of Income for the Year	114-116			
4	Statement of Retained Earnings for the Year	118-119			
5	Statements of Cash Flows	120-121			
6	Notes to Financial Statements	122			
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)				
7	Gas Plant in Service	204-209			
8	General Information on Plant and Operations	211			
9	Gas Property and Capacity Leased From and to Others	212-213			
10	Accumulated Provision for Depreciation of Gas Utility Plant	219			
11	Other Regulatory Assets - Gas	232			
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)				
12	Capital Stock and Long-Term Debt Data	250			
13	Other Regulatory Liabilities	278		Not Applicable	
	INCOME ACCOUNT SUPPORTING SCHEDULES				
14	Gas Operating Revenues	300-301			
15	Gas Operation and Maintenance Expenses	317-325			
	GAS PLANT STATISTICAL DATA				
16	Gas Account-Natural Gas	520			
17	Footnote Reference	551			
18	Footnote Text	552			

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[Next page is 110]

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
Comparative Balance Sheet (Assets and Other Debits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	118,403,072	117,402,479	
3	Construction Work in Progress (107)	200-201	473,923	446,402	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	118,876,995	117,848,881	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		39,527,467	36,316,437	
6	Net Utility Plant (Total of line 4 less 5)		79,349,528	81,532,444	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0	
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0	
9	Nuclear Fuel (Total of line 7 less 8)		0	0	
10	Net Utility Plant (Total of lines 6 and 9)		79,349,528	81,532,444	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored-Base Gas (117.1)	220	0	0	
13	System Balancing Gas (117.2)	220	0	0	
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0	
15	Gas Owned to System Gas (117.4)	220	0	0	
16	OTHER PROPERTY AND INVESTMENTS				
17	Nonutility Property (121)		341,023	341,023	
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0	
19	Investments in Associated Companies (123)	222-223	0	0	
20	Investments in Subsidiary Companies (123.1)	224-225	0	0	
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances		0	0	
23	Other Investments (124)	222-223	0	0	
24	Special Funds (125 thru 128)		0	53,678	
25	TOTAL Other Property and Investments (Total of lines 17-20, 22-24)		341,023	394,701	
26	CURRENT AND ACCRUED ASSETS				
27	Cash (131)		48,153	121,941	
28	Special Deposits (132-134)		0	0	
29	Working Funds (135)		0	0	
30	Temporary Cash Investments (136)	222-223	0	0	
31	Notes Receivable (141)		0	0	
32	Customer Accounts Receivable (142)		2,540,982	2,384,559	
33	Other Accounts Receivable (143)		0	0	
34	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
35	Notes Receivable from Associated Companies (145)		0	0	
36	Accounts Receivable from Associated Companies (146)		4,770,351	4,632,470	
37	Fuel Stock (151)		0	0	
38	Fuel Stock Expenses Undistributed (152)		0	0	
39	Residuals (Elec) and Extracted Products (Gas) (153)		0	0	
40	Plant Materials and Operating Supplies (154)		0	0	
41	Merchandise (155)		0	0	
42	Other Materials and Supplies (156)		0	0	
43	Nuclear Materials Held for Sale (157)		0	0	

Page 111

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
Comparative Balance Sheet (Liabilities and Other Credits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	10	10	
3	Preferred Stock Issued (204)	250-251	0	0	
4	Capital Stock Subscribed (202, 205)	252	0	0	
5	Stock Liability for Conversion (203, 206)	252	0	0	
6	Premium on Capital Stock (207)	252	90	90	
7	Other Paid-In Capital (208-211)	253	0	0	
8	Installments Received on Capital Stock (212)	252	0	0	
9	(Less) Discount on Capital Stock (213)	254	0	0	
10	(Less) Capital Stock Expense (214)	254	0	0	
11	Retained Earnings (215, 215.1, 216)	118-119	30,960,849	27,392,534	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0	
13	(Less) Reacquired Capital Stock (217)	250-251	0	0	
14	TOTAL Proprietary Capital (Total of lines 2 thru 13)		30,960,949	27,392,634	
15	LONG TERM DEBT				
16	Bonds (221)	256-257	0	0	
17	(Less) Reacquired Bonds (222)	256-257	0	0	
18	Advances from Associated Companies (223)	256-257	15,245,534	15,245,534	
19	Other Long-Term Debt (224)	256-257	0	0	
20	Unamortized Premium on Long-Term Debt (225)	258-259	0	0	
21	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	0	0	
22	(Less) Current Portion of Long-Term Debt		0	0	
23	TOTAL Long-Term Debt (Total of lines 16 thru 22)		15,245,534	15,245,534	
24	OTHER NONCURRENT LIABILITIES				
25	Obligations Under Capital Leases-Noncurrent (227)		0	0	
26	Accumulated Provision for Property Insurance (228.1)		0	0	
27	Accumulated Provision for Injuries and Damages (228.2)		50,000	175,000	
28	Accumulated Provision for Pensions and Benefits (228.3)		0	0	
29	Accumulated Miscellaneous Operating Provisions (228.4)		0	0	
30	Accumulated Provision for Rate Refunds (229)		0	0	
31	TOTAL Other Noncurrent Liabilities (Total of lines 25 thru 30)		50,000	175,000	

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
Statement of Income for the Year(continued)					
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)	
25	Net Utility Operating Income (Carried forward from page 114)		5,837,803	6,225,354	
26	OTHER INCOME AND DEDUCTIONS				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	
30	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	
31	Revenues from Nonutility Operations (417)		0	0	
32	(Less) Expenses of Nonutility Operations (417.1)		0	0	
33	Nonoperating Rental Income		0	0	
34	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	
35	Interest and Dividend Income (419)		7,267	15,390	
36	Allowance for Other Funds Used During Construction (419.1)		4,698	(12,327)	
37	Miscellaneous Nonoperating Income (421)		0	0	
38	Gain on Disposition of Property (421.1)		0	0	
39	TOTAL Other Income (Total of lines 29 thru 38)		11,965	3,063	
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		0	0	
42	Miscellaneous Amortization (425)		0	0	
43	Miscellaneous Income Deductions (426.1 thru 426.5)	340	0	0	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)	340	0	0	
45	Taxes Applicable to Other Income and Deductions				
46	Taxes Other than Income Taxes (408.2)	262-263	0	0	
47	Income Taxes-Federal (409.2)	262-263	4,188	1,072	
48	Income Taxes-Other (409.2)	262-263	0	0	
49	Provision for Deferred Income Taxes (410.2)	234-235	0	0	
50	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	
51	Investment Tax Credit Adjustments-Net (411.5)		0	0	
52	(Less) Investment Tax Credits (420)		0	0	
53	TOTAL Taxes on Other Income and Deductions (Total of lines 46-52)		4,188	1,072	
54	Net Other Income and Deductions (Total of lines 39, 44, 53)		7,777	1,991	
55	INTEREST CHARGES				
56	Interest on Long-Term Debt (427)		0	0	
57	Amortization of Debt Disc. and Expense (428)	258-259	0	0	
58	Amortization of Loss on Recquired Debt (428.1)		0	0	
59	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	
60	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)		0	0	
61	Interest on Debt to Associated Companies (430)	340	2,332,106	2,666,073	
62	Other Interest Expense (431)	340	0	0	
63	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		54,841	(4,143)	
64	Net Interest Charges (Total of lines 56 thru 63)		2,277,265	2,670,216	
65	Income Before Extraordinary Items (Total of lines 25,54 and 64)		3,568,315	3,557,129	
66	EXTRAORDINARY ITEMS				
67	Extraordinary Income (434)		0	0	
68	(Less) Extraordinary Deductions (435)		0	0	
69	Net Extraordinary Items (Total of line 67 less line 68)		0	0	
70	Income Taxes-Federal and Other (409.3)	262-263	0	0	
71	Extraordinary Items after Taxes (Total of line 69 less line 70)		0	0	
72	Net Income (Total of lines 65 and 71)		3,568,315	3,557,129	

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[Next page is 118]

Name of Respondent Paiute Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
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Statement of Retained Earnings for the Year

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
- Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance - Beginning of Year		27,392,534	23,835,405
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
3.01	Credit:			
3.02	Credit:			
3.03	Credit:			
3.04	Credit:			
3.05	Credit:			
3.06	Credit:			
3.07	Credit:			
3.08	Credit:			
3.09	Credit:			
3.10	Credit:			
4	TOTAL Credits to Retained Earnings (Account 439)			
4.01	Debit:			
4.02	Debit:			
4.03	Debit:			
4.04	Debit:			
4.05	Debit:			
4.06	Debit:			
4.07	Debit:			
4.08	Debit:			
4.09	Debit:			
4.10	Debit:			
5	TOTAL Debits to Retained Earnings (Account 439)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		3,568,315	3,557,129
7	Appropriations of Retained Earnings (Account 436)			
7.01				
7.02				
7.03				
7.04				
7.05				
7.06				
7.07				
7.08				
7.09				
7.10				
8	TOTAL Appropriations of Retained Earnings (Account 436)			
9	Dividends Declared-Preferred Stock (Account 437)			
9.01				
9.02				
9.02				
9.03				
9.04				
9.05				
9.06				
9.07				

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Statement of Retained Earnings for the Year (continued)

6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent; state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. At lines 3, 4, 7, 9, 11, and 15, add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, e.g., 3.01, 3.02, etc.

Line No.	Item (a)		Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
9.08				
9.09				
9.10				
10	TOTAL Dividends Declared - Preferred Stock (Account 437)			
11	Dividends Declared-Common Stock (Account 438)			
11.01				
11.02				
11.03				
11.04				
11.05				
11.06				
11.07				
11.08				
11.09				
11.10				
12	TOTAL Dividends Declared - Common Stock (Account 438)			
13	Transfers from Account 216.1, Unappropriated Undistributed			
14	Balance - End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		30,960,849	27,392,534
	APPROPRIATED RETAINED EARNINGS (Account 215)			
15.01				
15.02				
15.03				
15.04				
15.05				
15.06				
15.07				
15.08				
15.09				
15.10				
16	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
17	TOTAL Appropriated Retained Earnings - Amortization			
18	TOTAL Appropriated Retained Earnings			
19	TOTAL Retained Earnings (Accounts 215, 215.1, 216)		30,960,849	27,392,534
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
20	Balance - Beginning of Year (Debit or Credit)			
21	Equity in Earnings for Year (Credit) (Account 418.1)			
22	(Less) Dividends Received (Debit)			
23	Other Changes (Explain)			
24	Balance - End of Year			

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
Statement of Cash Flows				
<p>1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p> <p>4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.</p>				
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)	
1	Net Cash Flow from Operating Activities			
2	Net Income (Line 72(c) on page 116)	3,568,315	3,557,129	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	3,671,652	3,567,704	
5	Amortization of (Specify)			
5.01	Amortization of Limited Gas Plant	163,258	163,258	
5.02	Amortization of Deferred Debits			
5.03				
5.04				
5.05				
5.06				
5.07				
5.08				
5.09				
5.10				
5.11				
5.12				
5.13				
5.14				
5.15				
6	Deferred Income Taxes (Net)	769,256	1,235,840	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	(240,626)	(348,421)	
9	Net (Increase) Decrease in Inventory			
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	1,165,119	594	
12	Net (Increase) Decrease in Other Regulatory Assets	241,284	194,747	
13	Net Increase (Decrease) in Other Regulatory Liabilities			
14	(Less) Allowance for Funds Used During Construction	4,698	(12,327)	
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Other	137,847	507,712	
16.01				
16.02				
16.03				
16.04				
16.05				
16.06				
16.07				
16.08				
16.09				
16.10				

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
Statement of Cash Flows (continued)				
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)	
16.11				
16.12				
16.13				
16.14				
16.15				
17	Net Cash Provided by (Used in) Operating Activities			
18	(Total of Lines 2 thru 16.?)	9,471,407	8,890,890	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)	(1,619,570)	(5,451,485)	
23	Gross Additions to Nuclear Fuel			
24	Gross Additions to Common Utility Plant			
25	Gross Additions to Nonutility Plant			
26	(Less) Allowance for Other Funds Used During Construction	4,698	(12,327)	
27	Net Salvage			
27.01	Cost of Removal	(42,161)	(7,035)	
27.02	Transfer/Other	19,133	7,281	
27.03				
27.04				
27.05				
28	Cash Outflows for Plant (Total of lines 22 thru 27.?)	(1,647,296)	(5,438,912)	
29				
30	Acquisition of Other Noncurrent Assets (d)			
31	Proceeds from Disposal of Noncurrent Assets (d)			
32				
33	Investments in and Advances to Assoc. and Subsidiary Companies			
34	Contributions and Advances from Assoc. and Subsidiary Companies			
35	Disposition of Investments in (and Advances to)			
36	Associated and Subsidiary Companies			
37				
38	Purchase of Investment Securities (a)			
39	Proceeds from Sales of Investment Securities (a)			

Name of Respondent Paiute Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
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Statement of Cash Flows (continued)

5. Codes used:
 (a) Net Proceeds or payments.
 (b) Bonds, Debentures, and other long-term debt.
 (c) Include commercial paper.
 (d) Identify separate such items as investments fixed assets, intangibles, etc.
6. Enter on page 122 clarifications and explanations.
7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other:		
47.01			
47.02			
47.03			
47.04			
47.05			
47.06			
47.08			
47.09			
47.10			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47.?)	(1,647,296)	(5,438,912)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other:		
56.01			
56.02			
56.03			
56.04			
56.05			
57	Net Increase in Short-Term Debt (c)	(7,897,899)	(3,418,736)
58	Other:		
58.01			
58.02			
58.03			
58.04			
58.05			
58.06			
58.07			
58.08			

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
Statement of Cash Flows (continued)				
Line No.	Description (See Instrctons for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)	
58.09				
58.10				
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.?)	(7,897,899)	(3,418,736)	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65	Other:			
65.01				
65.02				
65.03				
65.04				
65.05				
66	Net Decrease in Short-Term Debt (c)			
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock			
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	(7,897,899)	(3,418,736)	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of line 18, 49 and 71)	(73,788)	33,242	
75				
76	Cash and Cash Equivalents at Beginning of Year	121,941	88,699	
77				
78	Cash and Cash Equivalents at End of Year	48,153	121,941	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec 31, 2001
Paiute Pipeline Company			
Notes to Financial Statements			

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
4. Where Account 189, Unamortized Loss on Recquired Debt, and 257, Unamortized Gain on Recquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
7. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
9. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

A. Notes to Financial Statements

Note 1: General

Paiute Pipeline Company (Paiute) is a natural gas transmission company subject to the exclusive jurisdiction of the Federal Energy Regulatory Commission (FERC). Paiute operates a transmission system extending from the Idaho-Nevada border to the Reno, Sparks, and Carson City areas and communities in northern and western Nevada. Paiute provides transportation services to Sierra Pacific Power Company in Reno and Sparks, Nevada; Avista Utilities in South Lake Tahoe, California; Southwest Gas Corporation in North Lake Tahoe, California and various locations throughout northern Nevada. In addition, transportation service is provided through firm contracts and capacity release to several large commercial and industrial customers in northern Nevada. The Paiute system includes an LNG facility, which is used to provide third-party gas storage services on a contract basis.

B. Notes to Comparative Balance Sheet and Statement of Income

Note 2: Summary of Accounting Policies

Gas Utility Plant is stated at cost, less contributions in aid of construction which are netted against Gas Plant. Original cost includes contracted services, material, payroll, and related costs such as taxes and benefits, general and administrative expenses, and an allowance for funds used during construction (AFUDC). The AFUDC rate includes both a debt and equity component.

Depreciation and amortization are computed utilizing the straight-line remaining-life method at rates considered sufficient to amortize costs over estimated service lives.

Gas inventories - The gas stored balance of \$267,550, reflected on the balance sheet, represents LNG cushion gas owned by Paiute and is valued under the average cost method.

Income taxes - Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

Note 3: LNG Storage Facility

Paiute leases the Harold G. Laub LNG Plant and 61 miles of transmission main in northern Nevada. The lease provides for initial terms which expire in 2003 with optional renewal terms available at the expiration date. The rental payments amount to \$6.7 million annually and \$6.7 million in aggregate. The lease is accounted for as an operating lease and is treated as such for regulatory purposes.

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Notes to Financial Statements			

Note 4: Income Taxes

The effective income tax rate for 2001 and 2000 varies from the federal statutory income tax rate. The sources of these differences and the effect of each are summarized as follows:

	<u>2001</u>	<u>2000</u>
Federal statutory income tax rate	35.0%	35.0%
Property-related items	2.7%	2.7%
Other	<u>0.1%</u>	<u>0.1%</u>
Consolidated effective income tax rate	37.8%	37.8%

Deferred tax assets and liabilities consisted of the following:

	<u>2001</u>	<u>2000</u>
Other deferred tax assets	\$217,129	\$285,648

Deferred tax liabilities:

	<u>2001</u>	<u>2000</u>
Property-related items, including accelerated depreciation	\$13,424,783	\$12,630,664
Property-related items previously flowed-through	592,412	833,696
Other	<u>626,225</u>	<u>478,323</u>
	14,643,420	13,942,683
Deferred tax assets reclassified to account 190	<u>(217,129)</u>	<u>(285,648)</u>
Net deferred tax liabilities	\$14,426,291	\$13,657,035

Prior to 1981, federal income tax expense was reduced to reflect additional depreciation and other deductions claimed for income tax purposes (flow-through method). Subsequently, deferred taxes have been provided for all differences between book and taxable income (normalization method). The FERC has allowed the recovery of previously flowed-through income tax benefits on property-related items by means of increased federal income tax expense in determining cost of service for ratemaking purposes. Pursuant to Statement of Financial Accounting Standards (SFAS) No. 109, "Accounting for Income Taxes," a deferred tax liability and corresponding regulatory asset of \$592,412 is included in the financial statements at December 31, 2001 to reflect the expected recovery of income tax benefits previously flowed-through.

Note 5: Accounting for Payroll Taxes and Benefit Costs

In 1994, the FERC Division of Audits examined Paiute's books and records from January 1989 through December 1993. At the conclusion of the examination, the FERC recommended a revision in accounting procedures such that payroll taxes would be reported in Account 408.1 (Taxes Other Than Income Taxes) and benefit costs in Account 926.0 (Employee Pensions and Benefits) for Form 2-A purposes. Paiute charges these expenses directly to the various operations and maintenance expense accounts based on a labor loading in its accounting records. In compliance with the FERC's recommendation, Paiute has reduced the amounts reported in operations and maintenance expenses related to payroll taxes and benefit costs and reported payroll taxes in Account 408.1 and benefit costs in the administrative and general section of operations expense.

C. Notes to Comparative Balance Sheet

Note 6: Notes and Accounts Receivable

The balance in Accounts Receivable from Associated Companies is a receivable from Southwest Gas Corporation.

Note 7: Notes and Accounts Payable

The balances in Notes Payable to Associated Companies and Accounts Payable to Associated Companies are payables to Southwest Gas Corporation.

Note 8: Preliminary Survey and Investigation Charges

This balance represents preliminary survey and investigation expenses associated with proposed capacity projects in northern Nevada. The projects are in the preliminary stages with no determination to date as to whether construction will proceed.

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Gas Plant in Service (Accounts 101, 102, 103, and 106)					
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p>					
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)		
1	INTANGIBLE PLANT				
2	301 Organization				
3	302 Franchises and Consents	60,639			
4	303 Miscellaneous Intangible Plant	816,273			
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	876,912			
6	PRODUCTION PLANT				
7	Natural Gas Production and Gathering Plant				
8	325.1 Producing Lands				
9	325.2 Producing Leaseholds				
10	325.3 Gas Rights				
11	325.4 Rights-of-Way				
12	325.5 Other Land and Land Rights				
13	326 Gas Well Structures				
14	327 Field Compressor Station Structures				
15	328 Field Measuring and Regulating Station Equipment				
16	329 Other Structures				
17	330 Producing Gas Wells-Well Construction				
18	331 Producing Gas Wells-Well Equipment				
19	332 Field Lines				
20	333 Field Compressor Station Equipment				
21	334 Field Measuring and Regulating Station Equipment				
22	335 Drilling and Cleaning Equipment				
23	336 Purification Equipment				
24	337 Other Equipment				
25	338 Unsuccessful Exploration and Development Costs				
26	TOTAL Production and Gathering Plant (Enter Total of lines 8				
27	PRODUCTS EXTRACTION PLANT				
28	340 Land and Land Rights				
29	341 Structures and Improvements				
30	342 Extraction and Refining Equipment				
31	343 Pipe Lines				
32	344 Extracted Products Storage Equipment				
33	345 Compressor Equipment				

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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				
3				60,639
4				816,273
5				876,912
6				
7				
8				
9				
10				
11				
12				
13				
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33				

Name of Respondent Paiute Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, <u>2001</u>
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	346 Gas Measuring and Regulating Equipment		
35	347 Other Equipment		
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)		
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 and		
38	Manufactured Gas Production Plant (Submit Supplementary		
39	TOTAL Production Plant (Enter Total of lines 37 and 38)		
40	NATURAL GAS STORAGE AND PROCESSING PLANT		
41	Underground Storage Plant		
42	350.1 Land		
43	350.2 Rights-of-Way		
44	351 Structures and Improvements		
45	352 Wells		
46	352.1 Storage Leaseholds and Rights		
47	352.2 Reservoirs		
48	352.3 Non-recoverable Natural Gas		
49	353 Lines		
50	354 Compressor Station Equipment		
51	355 Other Equipment		
52	356 Purification Equipment		
53	357 Other Equipment		
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru		
55	Other Storage Plant		
56	360 Land and Land Rights	78,389	
57	361 Structures and Improvements	1,367,587	
58	362 Gas Holders		
59	363 Purification Equipment		
60	363.1 Liquefaction Equipment		
61	363.2 Vaporizing Equipment	165,737	
62	363.3 Compressor Equipment		
63	363.4 Measuring and Regulating Equipment		
64	363.5 Other Equipment	1,900,546	65,798
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)	3,512,259	65,798
66	Base Load Liquefied Natural Gas Terminaling and Processing Plant		
67	364.1 Land and Land Rights		
68	364.2 Structures and Improvements		
69	364.3 LNG Processing Terminal Equipment		
70	364.4 LNG Transportation Equipment		
71	364.5 Measuring and Regulating Equipment		
72	364.6 Compressor Station Equipment		
73	364.7 Communications Equipment		
74	364.8 Other Equipment		
75	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and		
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54,	3,512,259	65,798
77	TRANSMISSION PLAN		
78	365.1 Land and Land Rights	661	
79	365.2 Rights-of-Way	195,464	
80	366 Structures and Improvements	750,525	

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)					
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
56				78,389	
57				1,367,587	
58					
59					
60					
61				165,737	
62					
63					
64				1,966,344	
65				3,578,057	
66					
67					
68					
69					
70					
71					
72					
73					
74					
75					
76				3,578,057	
77					
78				661	
79				195,464	
80				750,525	

Name of Respondent Paiute Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	367 Mains	77,918,803	727,750
82	368 Compressor Station Equipment	19,977,829	
83	369 Measuring and Regulating Station Equipment	8,545,044	(142,638)
84	370 Communication Equipment	3,157,764	341,681
85	371 Other Equipment	50,475	
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)	110,596,565	926,793
87	DISTRIBUTION PLANT		
88	374 Land and Land Rights		
89	375 Structures and Improvements		
90	376 Mains		
91	377 Compressor Station Equipment		
92	378 Measuring and Regulating Station Equipment-General		
93	379 Measuring and Regulating Station Equipment-City Gate		
94	380 Services		
95	381 Meters		
96	382 Meter Installations		
97	383 House Regulators		
98	384 House Regulator Installations		
99	385 Industrial Measuring and Regulating Station Equipment		
100	386 Other Property on Customers' Premises		
101	387 Other Equipment		
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)		
103	GENERAL PLANT		
104	389 Land and Land Rights	12,749	
105	390 Structures and Improvements	103,962	
106	391 Office Furniture and Equipment	182,983	168,989
107	392 Transportation Equipment	1,395,708	358,744
108	393 Stores Equipment	1,122	
109	394 Tools, Shop, and Garage Equipment	117,658	9,999
110	395 Laboratory Equipment	93,009	
111	396 Power Operated Equipment	417,437	16,371
112	397 Communication Equipment	65,512	22,162
113	398 Miscellaneous Equipment	26,603	1,280
114	Subtotal (Enter Total of lines 104 thru 113)	2,416,743	577,545
115	399 Other Tangible Property		
116	TOTAL General Plant (Enter Total of lines 114 and 115)	2,416,743	577,545
117	TOTAL (Accounts 101 and 106)	117,402,479	1,570,136
118	Gas Plant Purchased (See Instruction 8)		
119	(Less) Gas Plant Sold (See Instruction 8)		
120	Experimental Gas Plant Unclassified		
121	TOTAL Gas Plant In Service (Enter Total of lines 117 thru 120)	117,402,479	1,570,136

Name of Respondent Paiute Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	223,981			78,422,572
82				19,977,829
83	3,825			8,398,581
84	(4,679)			3,504,124
85				50,475
86	223,127			111,300,231
87				
88				
89				
90				
91				
92				
93				
94				
95				
96				
97				
98				
99				
100				
101				
102				
103				
104				12,749
105				103,962
106	124,772			227,200
107	183,499			1,570,953
108				1,122
109	5,605			122,052
110	32,783			60,226
111	12,039		(7,223)	414,546
112	13,048		33,833	108,459
113	1,280			26,603
114	373,026		26,610	2,647,872
115				
116	373,026		26,610	2,647,872
117	596,153		26,610	118,403,072
118				
119				
120				
121	596,153		26,610	118,403,072

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec 31, 2001
Paiute Pipeline Company			
General Information on Plant and Operations			

1. In the space below provide a brief description of the plant and operations of the respondent.
2. State the name and location of the fields in which the respondent operates, the number of acres of operated gas lands, number of gas wells, miles of gathering lines, miles of transmission lines, number and capacity of compressor stations, and other information which will give a general idea of the size and nature of the facilities operated by the respondent in the production, gathering, transmission and storage of natural gas.
3. Provide details covering any important changes in the scope of respondent's operations during the report year.

1. Paiute operates a transmission system extending from the Idaho-Nevada border to the Reno, Sparks, and Carson City areas and communities in northern and western Nevada. The FERC regulates the northern Nevada transmission facilities of Paiute and the rates charged for the transportation of gas directly to Sierra Pacific Power Company, Avista Utilities, and Southwest Gas Corporation. The Paiute system includes an LNG facility, which is used to provide third-party gas storage services on a contract basis.

2&3. Total plant investment is represented by a pipeline system and related facilities, consisting principally of 839 miles of transmission mains and six compressor stations, with a combined capacity of 20,560 horsepower. Total gas plant at December 31, 2001 was \$119 million, including construction work in progress. Paiute also leases an LNG plant and related transmission facilities. See Note 3 of the Notes to the Financial Statements.

Name of Respondent Paiute Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
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Gas Property and Capacity Leased from Others

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
1	PSEG Resources, Inc.		LNG plant and 61 miles of transmission main located	6,670,352
2			in northern Nevada	
3				
4				
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42				
43				
44				
45	Total			6,670,352

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</p>					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	36,092,539	36,092,539		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	3,671,652	3,671,652		
4	(413) Expense of Gas Plant Leased to Others				
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts				
7	Other Clearing (Specify):				
7.01					
7.02					
7.03					
7.04					
7.05					
8	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7.?)	3,671,652	3,671,652		
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	(596,153)	(596,153)		
11	Cost of Removal	(42,161)	(42,161)		
12	Salvage (Credit)				
13	TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12)	(638,314)	(638,314)		
14	Other Debit or Credit Items (Describe): Transfers	14,435	14,435		
14.01					
14.02					
14.03					
14.04					
14.05					
14.06					
14.07					
14.08					
14.09					
14.10					
15	Balance End of Year (Total of lines 1,8,13,14 to14.?)	39,140,312	39,140,312		

Name of Respondent	Paiute Pipeline Company
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(1) ☒ An Original
(2) ☐ A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year of Report
Dec. 31, 2001

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
16	Productions-Manufactured Gas				
17	Production and Gathering-Natural Gas				
18	Products Extraction-Natural Gas				
19	Underground Gas Storage				
20	Other Storage Plant	1,787,815	1,787,815		
21	Base Load LNG Terminaling and Processing Plant				
22	Transmission	36,747,300	36,747,300		
23	Distribution				
24	General	605,197	605,197		
25	TOTAL (Total of lines 16 thru 24)	39,140,312	39,140,312		

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Other Regulatory Assets (Account 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Year (b)	Debits (c)	Written off During Year Account Charged (d)	Written off During Year Amount (e)	Balance at End of Year (f)
1	Future recovery of income tax benefits previously flowed through, Net	833,696		283	241,284	592,412
2	(Remaining amortization period is 29 months at current amortization level.)					
3						
4						
5						
6						
7						
8						
9						
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37						
38						
39						
40	Total	833,696	0		241,284	592,412

Name of Respondent Paiute Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
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CAPITAL STOCK DATA

1. Report below the details called for concerning common stock and long-term debt.
2. The total amount outstanding reflected in column (f) for Capital Stock Data refers to total amount outstanding without reduction for amounts held by respondent.

Line No.	Class and Series of Stock (Add lines as necessary to report all data) (a)	Number of Shares Authorized (b)	Par Value Per Share of Par Value Stock (c)	Stated Value Per Share of Nonpar Stock (d)	Outstanding Per Balance Sheet Shares (e)	Outstanding Per Balance Sheet Amount (f)
1	Common Stock	25,000	1.00		10.00	10.00
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

LONG-TERM DEBT

Line No.	Class and Series of Obligation (Add lines as necessary to report all data.) (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest for Year % Rate (e)	Interest for Year Amount (f)
16	Advances from Southwest Gas	08/01/1988		15,245,534		
17	Corporation					
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total			15,245,534		

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, <u>2001</u>
Gas Operating Revenues					
1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages. 2. Revenues in columns (b) and (c) include transition costs from upstream pipelines. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.					
Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	480-484 Sales				
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities			87,744	104,905
7	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4 Revenues from Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc. by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:			87,744	104,905
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:			87,744	104,905

Name of Respondent Paiute Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
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Gas Operating Revenues

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1						
2						
3						
4						
5						
6	22,892,068	22,756,679	22,979,812	22,861,584	40,402,889	47,683,996
7						
8						
9						
10						
11						
12						
13						
14	7,805,615	7,805,286	7,805,615	7,805,286		
15	30,697,683	30,561,965	30,785,427	30,666,870		
16						
17	30,697,683	30,561,965	30,785,427	30,666,870		

Name of Respondent Paiute Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2001
Gas Operation and Maintenance Expenses				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	(2,965)	8,630	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	0	0	
8	751 Production Maps and Records	0	0	
9	752 Gas Well Expenses	0	0	
10	753 Field Lines Expenses	0	0	
11	754 Field Compressor Station Expenses	0	0	
12	755 Field Compressor Station Fuel and Power	0	0	
13	756 Field Measuring and Regulating Station Expenses	0	0	
14	757 Purification Expenses	0	0	
15	758 Gas Well Royalties	0	0	
16	759 Other Expenses	0	0	
17	760 Rents	0	0	
18	TOTAL Operation (Total of lines 7 thru 17)	0	0	
19	Maintenance			
20	761 Maintenance Supervision and Engineering	0	0	
21	762 Maintenance of Structures and Improvements	0	0	
22	763 Maintenance of Producing Gas Wells	0	0	
23	764 Maintenance of Field Lines	0	0	
24	765 Maintenance of Field Compressor Station Equipment	0	0	
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0	
26	767 Maintenance of Purification Equipment	0	0	
27	768 Maintenance of Drilling and Cleaning Equipment	0	0	
28	769 Maintenance of Other Equipment	0	0	
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0	
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	

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Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
31	B2. Products Extraction				
32	Operation				
33	770 Operation Supervision and Engineering	0	0		
34	771 Operation Labor	0	0		
35	772 Gas Shrinkage	0	0		
36	773 Fuel	0	0		
37	774 Power	0	0		
38	775 Materials	0	0		
39	776 Operation Supplies and Expenses	0	0		
40	777 Gas Processed by Others	0	0		
41	778 Royalties on Products Extracted	0	0		
42	779 Marketing Expenses	0	0		
43	780 Products Purchased for Resale	0	0		
44	781 Variation in Products Inventory	0	0		
45	(Less) 782 Extracted Products Used by the Utility-Credit	0	0		
46	783 Rents	0	0		
47	TOTAL Operation (Total of lines 33 thru 46)	0	0		
48	Maintenance				
49	784 Maintenance Supervision and Engineering	0	0		
50	785 Maintenance of Structures and Improvements	0	0		
51	786 Maintenance of Extraction and Refining Equipment	0	0		
52	787 Maintenance of Pipe Lines	0	0		
53	788 Maintenance of Extracted Products Storage Equipment	0	0		
54	789 Maintenance of Compressor Equipment	0	0		
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0		
56	791 Maintenance of Other Equipment	0	0		
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0		
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0		

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage-Debit	0	0	
87	(Less) 808.2 Gas Delivered to Storage-Credit	0	0	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	0	0	
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0	
90	Gas used in Utility Operation-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit	0	0	
92	811 Gas Used for Products Extraction-Credit	0	0	
93	812 Gas Used for Other Utility Operations-Credit	0	0	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	0	0	
95	813 Other Gas Supply Expenses	0	0	
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	0	0	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	(2,965)	8,630	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	0	0	
102	815 Maps and Records	0	0	
103	816 Wells Expenses	0	0	
104	817 Lines Expense	0	0	
105	818 Compressor Station Expenses	0	0	
106	819 Compressor Station Fuel and Power	0	0	
107	820 Measuring and Regulating Station Expenses	0	0	
108	821 Purification Expenses	0	0	
109	822 Exploration and Development	0	0	
110	823 Gas Losses	0	0	
111	824 Other Expenses	0	0	
112	825 Storage Well Royalties	0	0	
113	826 Rents	0	0	
114	TOTAL Operation (Total of lines of 101 thru 113)	0	0	

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Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
115	Maintenance				
116	830 Maintenance Supervision and Engineering	0	0		
117	831 Maintenance of Structures and Improvements	0	0		
118	832 Maintenance of Reservoirs and Wells	0	0		
119	833 Maintenance of Lines	0	0		
120	834 Maintenance of Compressor Station Equipment	0	0		
121	835 Maintenance of Measuring and Regulating Station Equipment	0	0		
122	836 Maintenance of Purification Equipment	0	0		
123	837 Maintenance of Other Equipment	0	0		
124	TOTAL Maintenance (Total of lines 116 thru 123)	0	0		
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0		
126	B. Other Storage Expenses				
127	Operation				
128	840 Operation Supervision and Engineering	92,897	84,668		
129	841 Operation Labor and Expenses	780,419	677,423		
130	842 Rents	4,593,642	4,591,642		
131	842.1 Fuel	849	654		
132	842.2 Power	90,361	70,490		
133	842.3 Gas Losses	0	0		
134	TOTAL Operation (Total of lines 128 thru 133)	5,558,168	5,424,877		
135	Maintenance				
136	843.1 Maintenance Supervision and Engineering	80,154	72,242		
137	843.2 Maintenance of Structures	65,594	44,199		
138	843.3 Maintenance of Gas Holders	3,709	2,789		
139	843.4 Maintenance of Purification Equipment	11,425	15,509		
140	843.5 Maintenance of Liquefaction Equipment	42,303	26,218		
141	843.6 Maintenance of Vaporizing Equipment	19,896	25,906		
142	843.7 Maintenance of Compressor Equipment	54,467	76,033		
143	843.8 Maintenance of Measuring and Regulating Equipment	2,759	2,060		
144	843.9 Maintenance of Other Equipment	61,982	70,920		
145	TOTAL Maintenance (Total of lines 136 thru 144)	342,289	335,876		
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	5,900,457	5,760,753		

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	0	0	
150	844.2 LNG Processing Terminal Labor and Expenses	0	0	
151	844.3 Liquefaction Processing Labor and Expenses	0	0	
152	844.4 Liquefaction Transportation Labor and Expenses	0	0	
153	844.5 Measuring and Regulating Labor and Expenses	0	0	
154	844.6 Compressor Station Labor and Expenses	0	0	
155	844.7 Communication System Expenses	0	0	
156	844.8 System Control and Load Dispatching	0	0	
157	845.1 Fuel	0	0	
158	845.2 Power	0	0	
159	845.3 Rents	0	0	
160	845.4 Demurrage Charges	0	0	
161	(less) 845.5 Wharfage Receipts-Credit	0	0	
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0	
163	846.1 Gas Losses	0	0	
164	846.2 Other Expenses	0	0	
165	TOTAL Operation (Total of lines 149 thru 164)	0	0	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	0	0	
168	847.2 Maintenance of Structures and Improvements	0	0	
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0	
170	847.4 Maintenance of LNG Transportation Equipment	0	0	
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0	
172	847.6 Maintenance of Compressor Station Equipment	0	0	
173	847.7 Maintenance of Communication Equipment	0	0	
174	847.8 Maintenance of Other Equipment	0	0	
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0	
176	TOTAL Liquefied Nat Gas Terminating and Proc Exp (Total of lines 165 and 175)	0	0	
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	5,900,457	5,760,753	

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	0	0	
209	875 Measuring and Regulating Station Expenses-General	0	0	
210	876 Measuring and Regulating Station Expenses-Industrial	0	0	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	0	0	
212	878 Meter and House Regulator Expenses	0	0	
213	879 Customer Installations Expenses	0	0	
214	880 Other Expenses	0	0	
215	881 Rents	0	0	
216	TOTAL Operation (Total of lines 204 thru 215)	0	0	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	0	0	
219	886 Maintenance of Structures and Improvements	0	0	
220	887 Maintenance of Mains	0	0	
221	888 Maintenance of Compressor Station Equipment	0	0	
222	889 Maintenance of Measuring and Regulating Station Equipment-General	0	0	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	0	0	
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	0	0	
225	892 Maintenance of Services	0	0	
226	893 Maintenance of Meters and House Regulators	0	0	
227	894 Maintenance of Other Equipment	0	0	
228	TOTAL Maintenance (Total of lines 218 thru 227)	0	0	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	0	0	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	0	0	
233	902 Meter Reading Expenses	191	0	
234	903 Customer Records and Collection Expenses	35,701	16,883	

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	0	0	
236	905 Miscellaneous Customer Accounts Expenses	0	0	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	35,892	16,883	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	0	0	
241	908 Customer Assistance Expenses	0	0	
242	909 Informational and Instructional Expenses	0	0	
243	910 Miscellaneous Customer Service and Informational Expenses	0	0	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	0	0	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	0	0	
249	913 Advertising Expenses	0	0	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	0	0	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	1,874,654	1,656,622	
255	921 Office Supplies and Expenses	489,788	384,797	
256	(Less) 922 Administrative Expenses Transferred-Credit	47,390	156,088	
257	923 Outside Services Employed	394,140	431,905	
258	924 Property Insurance	69,685	61,814	
259	925 Injuries and Damages	12,202	245,459	
260	926 Employee Pensions and Benefits	880,594	823,925	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	102,767	90,211	
263	(Less) 929 Duplicate Charges-Credit	0	0	
264	930.1General Advertising Expenses	0	0	
265	930.2Miscellaneous General Expenses	175,753	177,482	
266	931 Rents	1,608,744	1,511,330	
267	TOTAL Operation (Total of lines 254 thru 266)	5,560,937	5,227,457	
268	Maintenance			
269	935 Maintenance of General Plant	83,492	89,279	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	5,644,429	5,316,736	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	17,532,348	17,214,552	

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Gas Account - Natural Gas					
<p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.</p> <p>6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.</p> <p>7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.</p> <p>8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.</p>					
Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)		
01 Name of System:					
2	GAS RECEIVED				
3	Gas Purchases (Accounts 800-805)				
4	Gas of Others Received for Gathering (Account 489.1)	303			
5	Gas of Others Received for Transmission (Account 489.2)	305	40,402,889		
6	Gas of Others Received for Distribution (Account 489.3)	301			
7	Gas of Others Received for Contract Storage (Account 489.4)	307			
8	Exchanged Gas Received from Others (Account 806)	328			
9	Gas Received as Imbalances (Account 806)	328			
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332			
11	Other Gas Withdrawn from Storage (Explain)				
12	Gas Received from Shippers as Compressor Station Fuel				
13	Gas Received from Shippers as Lost and Unaccounted for				
14	Other Receipts (Specify)				
14.01					
14.02					
14.03					
14.04					
14.05					
14.06					
14.07					
14.08					
14.09					
14.10					
15	Total Receipts (Total of lines 3 thru 14.?)		40,402,889		
16	GAS DELIVERED				
17	Gas Sales (Accounts 480-484)				
18	Deliveries of Gas Gathered for Others (Account 489.1)	303			
19	Deliveries of Gas Transported for Others (Account 489.2)	305	40,402,889		
20	Deliveries of Gas Distributed for Others (Account 489.3)	301			
21	Deliveries of Contract Storage Gas (Account 489.4)	307			
22	Exchange Gas Delivered to Others (Account 806)	328			
23	Gas Delivered as Imbalances (Account 806)	328			
24	Deliveries of Gas to Others for Transportation (Account 858)	332			
25	Other Gas Delivered to Storage (Explain)				
26	Gas Used for Compressor Station Fuel	509			

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Gas Account - Natural Gas (continued)					
Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)		
27	Other Deliveries (Specify)				
27.01					
27.02					
27.03					
27.04					
27.05					
27.06					
27.07					
27.08					
27.09					
27.10					
28	Total Deliveries (Total of lines 17 thru 27.?)		40,402,889		
29	GAS UNACCOUNTED FOR				
30	Production System Losses				
31	Gathering System Losses				
32	Transmission System Losses				
33	Distribution System Losses				
34	Storage System Losses				
35	Other Losses (Specify)				
36	Total Unaccounted For (Total of lines 30 thru 35)				
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		40,402,889		

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FOOTNOTE DATA			

Schedule Page: 317 Line No.: 3 Column: b

Paiute Pipeline Company
 FERC Form 2-A
 December 31, 2001
 Supplemental Page 317

Manufactured Gas Production

Operations Account Number:

	<u>Amount</u>
710 Operation, supervision, & engineering	\$(5,813)
712 Other power expenses	38
717 Liquefied petroleum gas expense	1,124
723 Fuel for liquefied petroleum gas process	0
728 Liquefied petroleum gas	0
	<hr/> \$(4,651)

Maintenance Account Number:

740 Supervision & general	\$ 0
741 Maintenance, structures, & improvements	1,686
742 Maintenance of production equipment	0
	<hr/> \$ 1,686

Total operations and maintenance	\$(2,965)
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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Paiute Pipeline Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 520 Line No.: 14 Column: a

Footnote Number 1

Pursuant to instruction #7 on page 520, at 12/31/01, Paiute had 856,588 MMBtu in its LNG storage facility on behalf of its customers.